

A Descriptive Summary of State Agency Fees as of July 2001

Office of Performance Evaluations
Idaho State Legislature



November 2001
Report 01-06

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October 30, 2001

Members, Joint Legislative Oversight Committee
Idaho State Legislature

As directed by the Joint Legislative Oversight Committee, we have completed a compilation of state agency fees, descriptively summarized in this report. Interest in this compilation arose from an inability to determine the number of fees assessed statewide, their purpose, the revenue they generate, under what authority they are assessed, how their levels are set, and whether the fee amounts are appropriate.

This report, "Phase I" of an evaluation of fees, identifies 3,866 fees assessed by state agencies and categorizes them according to type, function of government, method for determining amount, and source of authority. Subsequent phases could examine whether established fees levels are appropriate, how and at what cost fees have been adjusted, and the amount and use of revenue generated. Should additional phases be requested, we recommend that the questions posed be answered for a selected sample of agencies or fees, as they require a great deal of effort and analysis.

Throughout our efforts, we received full cooperation from all 86 agency heads and their staffs. This report was written and researched by Jim Henderson (project lead), Paul Headlee (technical lead), Eric Milstead, and Lewissa Swanson, with assistance from other Office of Performance Evaluations staff.

Respectfully submitted,

Nancy Van Maren

Table of Contents

	Page
A Descriptive Summary of State Agency Fees, as of July 2001	
Methods	1
Fees by Function of Government.....	4
Fees by Fee Type.....	4
Fees by Method Used to Determine Fee Amount	8
Fees by Authority.....	9
Setting and Adjusting Fees	9
A Number of Fees Are Authorized, But Not Currently Being Collected	11
Additional Questions Could be Addressed.....	12
Appendices to the Report	
Appendix A: Sample of State Agency Fees	15
Appendix B: Data Elements Collected for Each Fee	21

List of Figures and Tables

		Page
Figure 1	Percent of Fees by Function of Government	3
Figure 2	Definitions of Fee Categories	4
Table 1	Number of Fees Charged by State Agencies, Organized by Function of Government.....	5
Table 2	Number of Fees by Type and Function of Government	7
Table 3	Number of Fees by Fee Type and Method for Determining Amount	8
Table 4	Number of Fees by Authority and Fee Type	10

A Descriptive Summary of State Agency Fees, as of July 2001

In January 2001, the Joint Legislative Oversight Committee requested the Office of Performance Evaluations undertake “Phase I” of an evaluation of fees charged by state agencies, with the understanding that additional phases could be assigned subsequently. At times, agencies charge fees for a good or service, generating revenue that is implicitly designed to cover the cost of the good or service provided.¹ Given their various functions, state agencies rely on fee revenue to varying degrees. While some fee revenues are deposited into funds dedicated for specific purposes, some go into the general fund for general government operations. According to a U.S. Census Bureau report, fees paid to the State of Idaho during calendar year 1999 totaled more than \$347 million.² The report also showed that state revenues from fees nationally totaled more than \$79 billion the same year.

Given our charge to complete a descriptive compilation of all state fees, we answered the questions:

- What kinds of fees are authorized and/or charged by state agencies?
- How many fees are charged and by which agencies?
- Under what authorities are those fees assessed?

We did not examine whether any given fee or its amount was appropriate. Further, given existing protocols in the statewide accounting system, we were unable to determine the level of revenues generated by fees statewide.

METHODS

To produce this compilation, we:

- Obtained fee schedules and other fee information from all state agencies, defined as units with the state that have separate statewide accounting system codes, separate budgetary responsibility, and/or separate rule-making authority;

¹ National Conference of State Legislatures, *Foundation Fiscal Partners, Phase V: The Appropriate Role of User Charges in State and Local Finance*, 1999 (visited December 12, 2000), <http://www.ncsl.org/programs/fiscal/fpufmain.htm>, 12.

² U.S. Census Bureau, *United States State Government Finances: 1999 (released July 2001)* (visited October 24, 2001), <http://www.census.gov/govs/state>. However, the bureau classified these charges somewhat more narrowly than we did for the purposes of this report. Further, it is unclear how the bureau’s amounts were determined.

- Reviewed all relevant Idaho Code sections, virtually all administrative rules, Idaho Court Rules, Idaho Bar Commission Rules, and supplemental information provided by state agencies;
- Verified the information we gathered with applicable state agencies and internally; and
- Incorporated agency revisions or comments into the database we created.

To ensure our review was as comprehensive as possible, we defined “fee” broadly, including any charge for goods, services, or privileges under control of the state. We included any administrative monetary penalties for a prohibited act or failure to act, and any charge imposed on any individual, corporation, or government entity (other than interagency fees). We also included court costs and civil or administrative penalties assessed by a court of law under a statute requiring payment to a state agency.

To improve manageability of the project and assure that we gathered only fees assessed on the public by a state agency, we excluded:

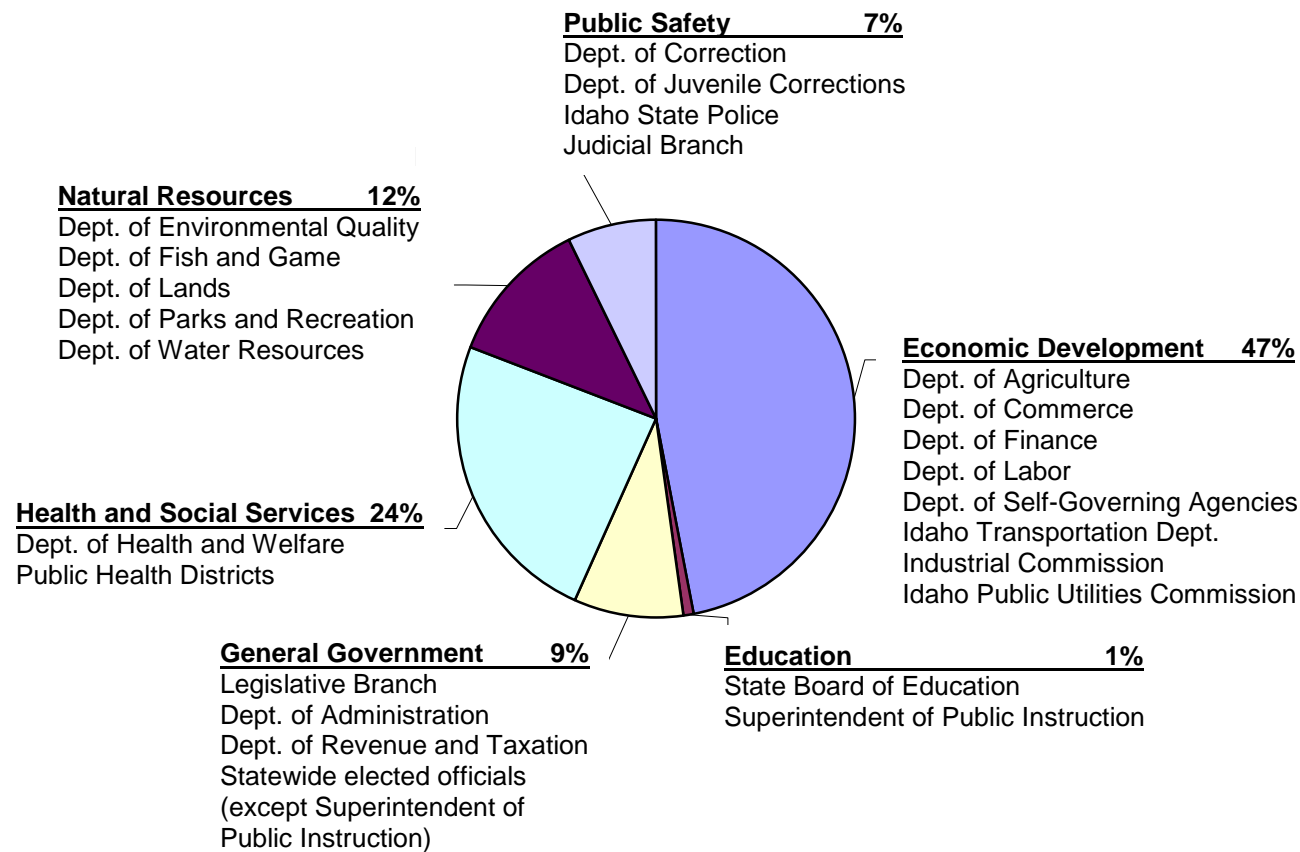
- Fees charged by one state agency to another state agency;
- The 15 taxes collected by the Idaho State Tax Commission;
- Fees charged exclusively to state employees;
- Fees charged by state colleges and universities;
- Fines assessed by a court of law as a result of a conviction of any infraction, misdemeanor, or felony.
- Fees authorized by statute or rule, but collected and retained by non-state entities (e.g., fees charged by local government agencies). However, we included fees collected by entities other than state agencies if those fees were established by the state and any part of the fee was to be paid to a state agency.

We reviewed all relevant source information for 86 separate agencies, including departments and independent divisions, boards, commissions, and councils. Overall, we found that as of July 1, 2001, 74 agencies charged a total of 3,866 fees. By way of illustration, Appendix A contains a sample of information we collected on 79 fees collected by a number of agencies. Appendix B lists the discrete pieces of information we collected on each fee identified.

For organizational purposes, we classified fees in four different ways:

- By function of government of the agencies that charge them;
- By type of fee according to the purpose of charging a fee;
- By the method used to determine the amount of the fee paid; and
- By type of authority (statute, administrative rule, or agency policy) for assessing a fee.

Figure 1: Percent of Fees by Function of Government



Source: Office of Performance Evaluations' analysis of Idaho Code, administrative rules, and agency data.

FEES BY FUNCTION OF GOVERNMENT

To determine the number of fees by function of government, we classified agencies similar to the way they appear in the *Legislative Budget Book* and *Legislative Fiscal Report* for fiscal year 2002. Figure 1 (page 3) shows the number of fees by major function of government. As shown, nearly half (47 percent) of all fees are charged by economic development agencies. Health and human service agencies charge another 24 percent of fees. General government and natural resources agencies together charge about 21 percent of all fees. Public safety and education agencies make up the remainder of all fees, at 7 and 1 percent respectively.

Table 1 (beginning on page 5) shows the number of fees charged by each of the agencies in these groupings. As shown, 12 agencies did not charge any fees. Of the 74 agencies that charged fees, 12 agencies charged only 1 fee each, while 1 agency (the Department of Health and Welfare) had more than 900 fees. Only a few agencies, (e.g., the Departments of Agriculture and Health and Welfare) charged a very large number of fees. Of the 74 agencies that charged fees, half charged 9 or fewer fees and three-quarters charged 45 or fewer.

FEES BY FEE TYPE

To further organize our description, we classified fees according to the purpose of the fee. In conducting our review, we noted that different agencies sometimes used different terms to describe similar fees. For example, the Board of Dentistry used the term “license” to describe the authority it

Figure 2: Definitions of Fee Categories

<u>Category</u>	<u>Definition</u>
Assessment	A sum of money that represents a group member's proportionate share of the cost for a benefit accruing to the whole group. This includes, for example, a fee assessed on public drinking water system operators based on the number of water users connected to each system, which is used to administer the state's drinking water regulations.
Charge for goods and services	Fee charged for the provision of a service or a product. Included are rents and other fees associated with real property.
Filing fee	A fee charged by a public official or state (public) agency to process and retain documents as a matter of record and reference. Included are fees associated with filing pleadings in a court of law.
License fee	A charge imposed by the state for the granting of a privilege. Included in this category are permit, registration, and license fees. Also included are fees incidental to a licensing or permitting process such as application, examination, and inspection fees.
Penalty	A sum of money assessed as punishment for doing some prohibited act or for failing to do some act when required.

Source: Adapted from *Black's Law Dictionary*, 6th Ed. (St. Paul: West, 1996), 116, 233, 919–20, 1133.

Table 1: Number of Fees Charged by State Agencies, Organized by Function of Government

	<u>Total Fees</u>
Economic Development	
Department of Agriculture	637
Department of Commerce	6
Department of Finance	77
Department of Insurance	91
Department of Labor	5
Department of Self Governing Agencies	
Apple Commission	3
Barley Commission	2
Bean Commission	2
Board of Registration of Professional Engineers and Land Surveyors	22
Bureau of Occupational Licensing	212
Canola and Rapeseed Commission	2
Certified Shorthand Reporters	8
Cherry Commission	2
Dairy Products Commission	2
Division of Building Safety	166
Division of Veteran's Services	7
Forest Products Commission	4
Grape Growers and Wine Producers Commission	4
Hispanic Commission	0
Idaho Beef Council	1
Idaho Horse Board	1
Idaho Outfitters and Guides	11
Idaho Rangeland Resources Commission	2
Idaho Real Estate Commission	43

(Table 1 continued)

	<u>Total Fees</u>
Idaho State Bar	25
Idaho State Board of Geologists	9
Idaho State Board of Veterinary Medicine	27
Idaho State Lottery	17
Pea and Lentil Commission	1
Potato Commission	4
Prune Commission	2
State Athletic Director	9
State Board of Accountancy	20
State Appellant Public Defender	0
State Board of Dentistry	19
State Board of Medicine	67
State Board of Nursing	46
State Board of Pharmacy	46
Wheat Commission	3
Idaho Transportation Department	176
Industrial Commission	21
Idaho Public Utilities Commission	18
Economic Development Agencies Total Fees	1,820
Education	
Superintendent of Public Instruction	11
State Board of Education	
Idaho State Historical Society	2
Idaho State Library	4
Office of the State Board of Education	11
Education Agencies Total Fees	28
General Government	
Legislative Branch	
Senate	0
House	1

<i>(Table 1 continued)</i>	<u>Total Fees</u>
Legislative Services Office	8
Office of Performance Evaluations.....	3
Department of Administration	10
Department of Revenue and Taxation	
State Tax Commission	62
Board of Tax Appeals.....	0
Office of the Attorney General	10
Office of Lieutenant Governor	0
Office of Secretary of State	236
Office of the State Controller	3
Office of the State Treasurer	1
Executive Office of the Governor	
Commission on Human Rights.....	0
Commission for the Blind and Visually Impaired	0
Commission on Women's Programs.....	0
Division of Financial Management	0
Division of Human Resources.....	0
Idaho Office on Aging.....	0
Military Division	1
Office of Species Conservation.....	0
State Liquor Dispensary	<u>9</u>
General Government Agencies Total Fees	344
Health and Social Services	
Department of Health and Welfare.....	926
Public Health Districts	
Public Health District I	5
Public Health District II	1
Public Health District III	1
Public Health District IV.....	2
Public Health District V.....	1

<i>(Table 1 continued)</i>	<u>Total Fees</u>
Public Health District VI	1
Public Health District VII	<u>1</u>
Health & Social Services Agencies Total Fees	938
Natural Resources	
Department of Environmental Quality	46
Department of Fish and Game	130
Department of Lands	108
Department of Parks and Recreation.....	89
Department of Water Resources.....	<u>85</u>
Natural Resources Agencies Total Fees	458
Public Safety	
Department of Correction	9
Department of Juvenile Corrections	1
Idaho State Police	
Idaho State Police	82
Brand Inspector	28
State Racing Commission.....	41
Judicial Branch	<u>117</u>
Public Safety Agencies Total Fees	278
Grand Total	3,866
Source: Office of Performance Evaluations' analysis of Idaho Code, administrative rules, and agency data.	

issued to practice dentistry, while the Board of Professional Geologists used the term “registration.” To ensure consistency and clarity in our review, we consolidated similar fees into five categories, which are defined in Figure 2 (page 4).

Table 2 summarizes the number of various types of fees charged. As shown, 1,678 (or approximately 43 percent of all fees) are charges for goods or services. Another 1,401 (or approximately 36 percent of all fees) are license fees.

Penalties, filing fees, and assessments together account for about 21 percent of all fees. As expected, the table also shows that over three-quarters of all license fees (1,101) are charged by economic development agencies, which include the professional and occupational licensing and other agencies within the Department of Self-Governing Agencies. These relatively small agencies account for nearly half of the license fees collected by economic development agencies.

Table 2: Number of Fees by Type and Function of Government

<u>Function</u>	<u>Assessments</u>	<u>Filing Fees</u>	<u>License Fees</u>	<u>Penalties</u>	<u>Charges for Goods or Services</u>	<u>Total</u>	<u>Percent of Total (by function)</u>
Economic development	73	36	1,101	180	430	1,820	47%
Education	3	0	6	0	19	28	1%
General government	0	110	14	64	156	344	9%
Health and social services	2	14	26	25	871	938	24%
Natural resources	16	82	187	46	127	458	12%
Public safety	<u>4</u>	<u>115</u>	<u>67</u>	<u>17</u>	<u>75</u>	<u>278</u>	<u>7%</u>
Total	98	357	1,401	332	1,678	3,866	100%
Percent of Total (by category) ^a	3%	9%	36%	9%	43%	100%	

^a Percentages may not sum due to rounding.

Source: Office of Performance Evaluations’ analysis of Idaho Code, administrative rules, and agency data.

FEES BY METHOD USED TO DETERMINE FEE AMOUNT

We also classified fees by the method used to determine the amount of the fee. While some fees are always the same, others vary based on quantity, income, or other factors. Under this classification, fees fall into three general categories:

- Fixed—the amount of the fee does not vary among cases. All fee-payers pay the same amount;

- Formula-based—the amount of the fee is determined by a defined formula. Similarly-situated payers pay similar amounts; and
- Agency-determined—the agency head, governing board/commission, or agency staff determines the amount of the fee on a case-by-case basis.

Table 3 shows the number of each type of fee for each method used to determine the amount. As shown, in about 61 percent of the cases, the fee amount is fixed and agency officials have little or no discretion as to the amount to be collected. In

Table 3: Number of Fees by Fee Type and Method for Determining Amount

<u>Fee Type</u>	<u>Fixed Amount</u>	<u>Formula-Based</u>	<u>Agency Determined</u>	<u>Total</u>	<u>Percent of Total^a</u>
Assessments	9	78	11	98	3%
Filing fees	320	20	17	357	9%
License fees	935	426	40	1,401	36%
Penalties	92	132	108	332	9%
Charges for goods or services	<u>1,019</u>	<u>496</u>	<u>163</u>	<u>1,678</u>	<u>43%</u>
Total	2,375	1,152	339	3,866	100%
Percent of total	61%	30%	9%	100%	

^a Percentage may not sum due to rounding.

Source: Office of Performance Evaluations' analysis of Idaho Code, administrative rules, and agency data.

another 30 percent of cases, the amount to be paid is based on a formula. In these cases, the amount of the fee depends upon at least one additional element (e.g., quantity of produce, amount of delinquent taxes). Again in these cases, agency officials have little discretion as to the amount to be collected once all elements of the formula have been established. All similarly-situated fee-payers should pay the same amount. Finally, 9 percent of fees are agency-determined. For these, determining the amount to be paid involves the exercise of judgment, which may vary from case to case. It is important to note that in these cases, agencies may have internal policies or formal processes that must be followed to determine the fee amount. Examples include the reimbursement of an agency's "reasonable costs" in providing a service and administrative penalties assessed by professional licensing agencies for violation of professional practice statutes or rules.

Table 3 also shows that most filing fees, license fees, and charges for goods or services are fixed amounts. A large majority of assessments are formula-based, as would be expected since these represent a proportionate share of the cost of an overall benefit. While some penalties are fixed, even more are based on a formula or are agency-determined.

FEES BY AUTHORITY

Finally, we classified fees based on the authority behind the fee charged. During our review, we identified fees from several sources, such as Idaho Code, administrative rule, and agency fee schedules. In some instances, Idaho Code has provided a general authority to an agency to assess fees or has specified only a maximum amount. In these instances, the

actual amount has been established by the agency. We classified fees based on the most specific authority for the *amount* of the fee.

Table 4 (page 10) shows the number of each type of fee by the most specific authority for its amount. As shown, about half of all fee amounts are governed by administrative rule, usually with a more general authority to assess fees given to the agency in Idaho Code. Another 29 percent of all amounts have been set in Idaho Code.

In addition, about 22 percent of all fee amounts have been set by an agency policy or fee schedule. For example, an agency may charge a fee for copying or providing documents in response to a public records request. We reviewed these fees more closely and determined that 760 of the 865 fees in this category (or 88 percent) were authorized under a statute or administrative rule that gave the agency the discretion to set the specific amount to be charged. Given the limits of our review, we did not identify a statutory or administrative authority for the remaining 105 of these fees.

The table reflects that most amounts for assessments, filing fees, and penalties have been set in statute. On the other hand, most license fees have been set in administrative rule, and most charges for goods and services have been set in agency policies or schedules.

SETTING AND ADJUSTING FEES

The process for changing a fee depends upon the type of authority establishing the fee. Fees set in statute may only be

Table 4: Number of Fees by Authority and Fee Type

<u>Type of Fee</u>	<u>Statute</u>	<u>Administrative Rule</u>	<u>Agency Policy or Schedule</u>	<u>Total</u>	<u>Percent of Total</u>
Assessments	59	33	6	98	3%
Filing fees	282	75	-	357	9%
License fees	470	892	39	1,401	36%
Penalties	202	126	4	332	9%
Charges for goods or services	<u>107</u>	<u>755</u>	<u>816</u>	<u>1,678</u>	<u>43%</u>
Total	1,120	1,881	865	3,866	100%
Percent of total	29%	49%	22%	100%	

Source: Office of Performance Evaluations' analysis of Idaho Code, administrative rules, and agency data.

changed through amending legislation. To change a fee set in administrative rule, agencies must follow the rulemaking procedures outlined in the Administrative Procedures Act, a process that may involve 25 steps. Although rules generally become effective at the close of a Legislative session unless the Legislature specifically disapproves, rules specifically imposing or increasing fees are not effective unless the Legislature approves them by concurrent resolution.³ Further, if a statute authorizing a fee to be set in rule is amended, that amendment may also require the agency to amend its administrative rules. In contrast, agencies may increase or lower fees set in policy without express legislative approval, as long as the fee remains within the parameters of the

underlying statute or rule. Consequently, Legislators play a key role in setting and overseeing fees established in statute and rule, but have less oversight over fees set by agency policy.

Some flexibility in establishing fee amounts may be desirable. As previously noted, fees are generally intended to cover the costs of the privileges, goods, or services provided. If those costs change, the fees intended to cover them may also need

³ IDAHO CODE §§ 67-5201 through 67-5393 (2001) and Department of Administration, *The Rule Drafter's Manual: A Guide for Drafting and Promulgating Rules in the State of Idaho*, January 2001, 11–12.

to change. Without adjustments, the agency may not have enough cash to meet its obligations or may accumulate excessive and unnecessary funds.

During our review, we identified a fee arrangement that addresses both the need for oversight in setting fees and the need for flexibility in adjusting the amounts. The Board of Veterinary Medicine's enacting statute authorizes its governing board to set its fees in administrative rule. The agency's rules contained a provision that allow the board to adjust some of its fees downward if "...by a majority vote of the board members, [the board determines that] the board's free-fund balance is sufficiently high."⁴ This arrangement appears to preserve oversight by setting maximum fee amounts through the rulemaking process, while also providing the board a means to easily reduce its fees to avoid excessive accumulation of funds.

A NUMBER OF FEES ARE AUTHORIZED, BUT NOT CURRENTLY BEING COLLECTED

Additionally, during our review, we learned that at least 36 fees are not currently being collected.⁵ In 13 cases, no explanation was apparent. In 14 cases, these fees require an

action or event to trigger their imposition, and the triggering action or event has never occurred. For example:

- Idaho Code requires the Department of Finance to register and collect a fee from continuing care providers.⁶ According to the department, no person has applied for such registration and, accordingly, the fee has not been assessed.
- Idaho Code permits resort counties to impose a local option sales or use tax. If a local option tax is imposed, the county may enter into an agreement with the State Tax Commission to collect the tax for a fee.⁷ According to the commission, only one county has imposed a local option tax and it has elected to collect its own taxes. Therefore no fee has been assessed.

In 9 of the 36 cases, agencies indicated that fees were obsolete and could be repealed. These include:

1. A professional pesticide applicator's license fee, authorized in administrative rule. According to a Department of Agriculture official, this fee is no longer applicable. (IDAPA 02.03.03.200.02)
2. A professional pesticide dealer's license fee, authorized in administrative rule. According to a Department of Agriculture official, this fee is no longer applicable. (IDAPA 02.03.03.200.03)

⁴ IDAHO ADMIN. CODE, March 18, 1999, IDAPA 46.01.01.014.06. The free-fund balance is the amount remaining after expenditures and encumbrances have been deducted. A decreasing fund balance may indicate that fee revenues have not been sufficient to cover costs and an increasing fund balance may indicate that fee revenues are excessive.

⁵ This number is a minimum, as we did not specifically ask agencies to identify fees that are not being collected.

⁶ IDAHO CODE § 30-1437(2) (Supp. 2001).

⁷ IDAHO CODE §§ 63-2601 through 63-2608 (2000).

3. A private pesticide applicator's license fee, authorized in administrative rule. According to a Department of Agriculture official, this fee is no longer applicable. (IDAPA 02.03.03.200.04)
4. An administrative penalty for violation of the Idaho Securities Act, authorized in administrative rule. According to a Department of Finance official, the department is proposing to repeal this rule. (IDAPA 12.01.08.400.01.a)
5. An administrative penalty when a bank's reserves fall below the required amount for two consecutive bi-weekly periods, authorized in code. According to a Department of Finance official, the director has waived state reserve requirements. Consequently, this penalty is no longer imposed. (Idaho Code § 26-602 (a))
6. An administrative penalty when a bank's reserves fall below the required amount for three consecutive bi-weekly periods, authorized in code. According to a Department of Finance official, the director has waived state reserve requirements. Consequently, this penalty is no longer imposed. (Idaho Code § 26-602 (b))
7. An administrative penalty when a bank does not transmit certain reports when required, authorized in code. According to a Department of Finance official, state reporting requirements were changed by federal reporting requirements. Consequently, this penalty is no longer imposed. (Idaho Code § 26-1108)
8. A filing fee charged for filing an annual securities statement, authorized in code. According to a Department of Finance official, the annual securities statement and its associated filing fee is no longer needed. (Idaho Code § 30-1347(2))
9. A registration fee to enable firearms dealers to conduct background checks, authorized in administrative rule. According to an Idaho State Police official, this program is now handled by a federal agency, so the state no longer receives a registration fee. (IDAPA 11.12.01.005.01.b)

ADDITIONAL QUESTIONS COULD BE ADDRESSED

This compilation represents the completion of Phase I of a report that could involve subsequent phases. These subsequent phases could look in-depth at a selected sample of agencies or fees to determine answers to questions about fee levels and revenue.

- How were fee amounts established? When were they last adjusted and what are the costs involved?
- How much revenue have the fees generated and how has that revenue been used?
- Are fee levels appropriate? If not, how might improvements be made?
- Are there fees that are obsolete or otherwise not being appropriately assessed?

Appendices to the Report

Appendix A: Sample of State Agency Fees

We selected fees from our database below to illustrate various fee types, amounts, and authorities. As a result, this appendix is not comprehensive and does not list all fees for any one agency, fee category, or function of government.

	<u>Amount</u>	<u>Specific Authority for Amount^a</u>	<u>Frequency of Assessment</u>
Economic Development			
Department of Agriculture			
Assessments			
Assessment for the Commodity Indemnity Account Program	0.2% of total sale	IDAPA 02.02.12.480.01	Each occurrence
Filing Fees			
Seed potato buyer arbitration filing fee	\$100	I.C. 22-510(4)(a)	Each occurrence
License Fees			
License fee for butter graders	\$10	I.C. 37-332D	Annual
License fee for manufacturers of food products to resemble dairy products	\$100	I.C. 37-334E(3)	Annual
License fee for dairy product establishments: milk condensery	\$100	I.C. 37-503	Annual
License fee for dairy product establishments: reprocessing plant	\$100	I.C. 37-503	Annual
License fee for dairy product establishments: creamery	\$50	I.C. 37-503	Annual
License fee for dairy product establishments: cheese factory	\$20	I.C. 37-503	Annual
License fee for dairy product establishments: ice cream factory	\$20	I.C. 37-503	Annual
Penalties			
Late penalty fee on hop disease field inspection applications received after July 1 and prior to July 15	\$20 per application	IDAPA 02.06.05.500.03.b	Each occurrence
Penalty fee for delayed reports and payments of special assessment on sheep	5% of amount due for 1st month, 1% thereafter	I.C. 25-131(6)	Monthly
Penalty for first time knowingly violating the Idaho Pesticide Law when adverse effects are not probable	\$250 maximum	IDAPA 02.03.03.102.03	Each occurrence

Office of Performance Evaluations

(Appendix A continued)

	<u>Amount</u>	<u>Specific Authority for Amount^a</u>	<u>Frequency of Assessment</u>
Charges for Goods or Services			
Field inspections: bean bacterial disease testing application	\$3 per application	IDAPA	Each occurrence
Annual bluegrass and poa annua quarantine release tags	\$0.25 per tag	IDAPA	Each occurrence
Laboratory: to re-run tests for moisture in feeds and feedstuffs	\$5 per test	IDAPA	Each occurrence
Laboratory: to re-run tests for crude protein feeds and feedstuffs	\$10 per test	IDAPA	Each occurrence
Laboratory: seed serology samples for the determination of plant diseases— high plains virus	To be determined ^b	IDAPA 02.06.21.150.02.j & Dept. lab fee	Each occurrence
Department of Commerce			
Charges for Goods or Services			
Idaho Business Network enrollment fee	\$25	Dept. fee schedule	Annual
Department of Finance			
License Fees			
Collection agency: qualifying officer examination fee	\$100	I.C. 26-2225	Each occurrence
Collection agency: permit fee	\$50	I.C. 26-2229	One-time
Department of Insurance			
Penalties			
Administrative penalty on an agent for non-compliance with the Insurance Code	Up to \$1000, determined by director	IDAPA 18.01.56.018.03	Each occurrence
State Board of Pharmacy			
Penalties			
Administrative fine for violation of Idaho Pharmacy Act	Determined by board	I.C. 54-1728(1)(f)	Each occurrence
Charges for Goods or Services			
Complete list of Controlled Substance Act practitioners	\$100	IDAPA	Each occurrence
State Board of Accountancy			
License Fees			
Annual renewal license fee to practice as CPA	\$120	IDAPA	Annual
Reinstatement of suspended CPA license or retired certificate	Sum of license fees	IDAPA	Each occurrence
Fee may be imposed for a wall, original, or replacement CPA certificate	\$10	IDAPA 01.01.01.802.05	Each occurrence

A Descriptive Summary of State Agency Fees

(Appendix A continued)

	<u>Amount</u>	<u>Specific Authority for Amount^a</u>	<u>Frequency of Assessment</u>
Board of Professional Engineers and Professional Land Surveyors			
License Fees			
Exam application fee: administrative fee for professional engineers	\$70	I.C. 54-1213	One-time
Exam application fee: administrative fee for engineer-in-training	\$35	I.C. 54-1213	One-time
State Board of Nursing			
Charges for Goods or Services			
Evaluation of nursing education programs	\$250/day	Agency fee schedule	Each occurrence
Evaluation of course of instruction	\$500	Agency fee schedule	Each occurrence
Bureau of Occupational Licenses			
License Fees			
Original barbershop license fee	\$50	IDAPA 24.02.01.150.05	One-time
Annual renewal of barbershop license	\$30	IDAPA 24.02.01.150.06	Annual
Application fee for licensed professional counselor-private practice	\$75	IDAPA 24.15.01.250.01.b	Each occurrence
Dentistry license application and exam fee	\$300	IDAPA 24.16.01.250.01	Each occurrence
Original acupuncture license fee	\$250	IDAPA 24.17.01.300.02.a	One-time
Real Estate Commission			
Charges for Goods or Services			
Real estate study materials: Business Conduct & Office Operations course	\$20	Agency fee schedule	Each occurrence
Real estate study materials: CE-13 Elective Outline	\$5	Agency fee schedule	Each occurrence
Board of Veterinary Medicine			
License Fees			
Application and original certification fee for Veterinary Technician	\$100	IDAPA 46.01.01.014.04.a	One-time
Annual renewal fee for Veterinary Technician	\$50	IDAPA 46.01.01.014.04.b	Annual
Division of Building Safety			
License Fees			
Fee for issuing or reinstating a certificate of authority for construction managers	\$100	IDAPA 07.05.01.201.05.f	Each occurrence
Forest Products Commission			
Assessments			
Assessment on board feet of timber harvested, measured, or processed in Idaho	Set annually	IDAPA 15.03.01.200.01	Annual

Office of Performance Evaluations

(Appendix A continued)

	<u>Amount</u>	<u>Specific Authority for Amount^a</u>	<u>Frequency of Assessment</u>
General Government			
Secretary of State			
Filing Fees			
Filing fee to register one's will	\$10	I.C. 15-2-1001	Each filing
Service of process on resident/nonresident motor vehicle operators	\$5	I.C. 49-2421	Each occurrence
Filing fee for agricultural commodity dealer liens	\$5	I.C. 45-1808	Each occurrence
Application/filing fee for trademark registration	\$30	I.C. 48-517	Each occurrence
Charges for Goods or Services			
Labor cost to generate an ad hoc list from the Farm Products Central Filing System	\$35/hour	IDAPA 34.05.01.021.04.a	Each occurrence
Computer time cost to generate an ad hoc list from the Farm Products Central Filing System	\$85/hour computer time	IDAPA 34.05.01.021.04.a	Each occurrence
Cost per printed page for an ad hoc list from the Farm Products Central Filing System	\$1/printed page	IDAPA 34.05.01.021.04.a	Each occurrence
Natural Resources			
Department of Fish and Game			
License Fees			
Fishing tournament permit	\$20	I.C. 36-416(h)	Annual
Dog field trial permit	\$30	I.C. 36-416(h)	Annual
Live fish transport permit	\$20	I.C. 36-416(h)	Annual
Controlled hunt application fee	\$5	I.C. 36-416(h)	Each occurrence
Department of Environmental Quality			
Assessments			
Assessment on Public Drinking Water System (21 to 184 connections)	\$5/connection, not to exceed \$735	IDAPA 58.01.08.010.02	Annual
License Fees			
Regulated air pollutant registration fee—7000 tons per year or more	\$50,000	IDAPA 58.01.01.527.06.a.i (1)	Annual
Regulated air pollutant registration fee—4500 tons per year or more	\$30,000	IDAPA 58.01.01.527.06.a.i (2)	Annual
Regulated air pollutant registration fee—3000 tons per year or more	\$20,000	IDAPA 58.01.01.527.06.a.i (3)	Annual

(Appendix A continued)

	<u>Amount</u>	<u>Specific Authority for Amount^a</u>	<u>Frequency of Assessment</u>
Department of Parks and Recreation			
Charges for Goods or Services			
Campsite fee-deluxe; up to 12 people, includes motor vehicle entry fee	\$22/day	IDAPA 26.01.20.250.01	Per day camping
Fee for electric hookups at campsites	additional \$4/day	IDAPA 26.01.20.250.01	Per day camping
Reservation of park yurts, tepees, cabins	\$12/night for each person above sleeping capacity	IDAPA 26.01.20.250.06	Daily
Reservation cancellation fee for park yurts, tepees, cabins	\$15	IDAPA 26.01.20.250.06	Each occurrence
Back country yurts rental	\$72/night	IDAPA 26.01.20.250.07	Daily
Department of Water Resources			
Charges for Goods or Services			
Certification of document	\$1	I.C. 42-221(g)	Each occurrence
Photocopies of office records, maps, and documents for public use	First 9 copies-no charge; 10+ copies @ \$0.05 each	I.C. 42-221(h)	Each occurrence
Health and Social Services			
Department of Health and Welfare			
Filing Fees			
Funeral director's error fee and one certified copy	\$10	IDAPA 16.02.08.251.05.g	Each occurrence
License Fees			
License fee for food establishment	\$55	IDAPA 16.02.19.920.01	One-time
Basic day care license renewal fee	\$10	IDAPA 16.06.02.300.04.a	Every two years
Renewal fee for certification for group day care facilities for 7–12 children	\$10	IDAPA 16.06.02.300.06.a	Every two years
Charges for Goods or Services			
Water analysis, water pollution test, total aerobic plate count	\$10	IDAPA 16.02.25.100.03	Each occurrence
Individual water chemistry tests: alkalinity	\$8	IDAPA 16.02.25.100.04	Each occurrence
Individual water chemistry tests: alpha, beta activity	\$25	IDAPA 16.02.25.100.04	Each occurrence
Individual water chemistry tests: ammonia	\$15	IDAPA 16.02.25.100.04	Each occurrence

Office of Performance Evaluations

	<u>Amount</u>	<u>Specific Authority for Amount^a</u>	<u>Frequency of Assessment</u>
Adult and Child Development Center Services: developmental/behavioral evaluation	\$24/hour	IDAPA 16.04.06.100.10.g.iii	Each occurrence
Adult and Child Development Center Services: individual therapeutic recreation	\$16/hour	IDAPA 16.04.06.100.10.h.i	Each occurrence
Adult and Child Development Center Services: group therapeutic recreation	\$9/hour	IDAPA 16.04.06.100.10.h.ii	Each occurrence
Criminal history check on day care providers and their employees	\$45	IDAPA 16.05.06.018	Each occurrence
Criminal history check for a day care volunteer	\$18	IDAPA 16.05.06.018	Each occurrence
Risk assessment and provision of social information for the district court in child custody cases	\$35/hour	IDAPA 16.06.01.566	Each occurrence
Public Safety			
Idaho State Police			
Charges for Goods or Services			
Idaho Law Enforcement Teletypewriter System (ILETS) Communication interface	\$200	IDAPA 11.10.01.018.01.a	Monthly
Fingerprint check	\$10	IDAPA 11.10.02.011.01 and I.C. 67-3010	Each occurrence

^a Specific authority is that for the *actual fee amount*, not the general authority that allows an agency to charge and collect fees.

^b As stated in department fee schedule.

Source: Master fee table from the Office of Performance Evaluations' state agency fee database.

Appendix B: Data Elements Collected for Each Fee

<u>Data Element</u>	<u>Description</u>
Agency Code	The statewide accounting and reporting system (STARS) code assigned to each agency. For agencies that have no STARS code assigned, we assigned an unused 3-digit code.
Index Code	A code representing agency sub-elements. May be left blank.
Index Description	A description of the agency sub-element above. May be left blank.
General Authority	Any express statutory authority for the agency to charge fees generally. Left blank if no express authority was identified.
Fee Description	A description of each fee identified.
Payor	The person or entity who is to pay the fee.
Maximum	Used to record when statutes or rules authorize a fee "not to exceed" a certain amount. May be left blank.
Maximum Authority	The statutory or administrative authority specifying the "not to exceed" amount. May be left blank.
Actual Amount	The amount of the fee actually charged.
Actual Authority	The authority for the fee amount actually charged.
Authority Type	A code denoting whether the actual fee amount is established in statute, rule, or an agency policy or schedule.
Amount Determination	A code denoting whether the actual fee amount is fixed, formula-based, or determined by the agency.
Frequency	Denotes how often the fee is assessed.
Comment	Used to provide additional information or explanation of any of the other elements. May be left blank.

Performance Evaluations Completed 1998–Present

<u>Pub. Number</u>	<u>Report Title</u>	<u>Date Released</u>
98-01	Public School Use of Tobacco Tax Funds	January 1998
98-02	Medicaid Reimbursement for Outpatient Occupational and Speech Therapy	June 1998
98-03	Management of State Agency Passenger Vehicles	October 1998
98-04	Management Review of the Idaho Commission for the Blind and Visually Impaired	October 1998
99-01	The State Board of Pharmacy's Regulation of Prescription Controlled Substances	June 1999
99-02	The State Board of Medicine's Resolution of Complaints Against Physicians and Physician Assistants	October 1999
99-03	Employee Morale and Turnover at the Department of Correction	October 1999
00-01	A Limited Scope Evaluation of Issues Related to the Department of Fish and Game	March 2000
00-02	The Department of Fish and Game's Automated Licensing System Acquisition and Oversight	June 2000
00-03	Passenger Vehicle Purchase Authority and Practice in Selected State Agencies, Fiscal Years 1999–2000	September 2000
00-04	A Review of Selected Wildlife Programs at the Department of Fish and Game	November 2000
00-05	Idaho's Medicaid Program: The Department of Health and Welfare Has Many Opportunities for Cost Savings	November 2000
01-01	Inmate Collect Call Rates and Telephone Access: Opportunities to Address High Phone Rates	January 2001
01-02	Idaho Department of Fish and Game: Opportunities Exist to Improve Lands Program and Strengthen Public Participation Efforts	January 2001
01-03	Improvements in Data Management Needed at the Commission of Pardons and Parole: Collaboration With the Department of Correction Could Significantly Advance Efforts	May 2001
01-04	The State Board of Medicine: A Review of Complaint Investigation and Adjudication	June 2001
01-05	A Review of the Public Works Contractors Licensing Function in Idaho	November 2001
01-06	A Descriptive Summary of State Agency Fees	November 2001

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